

NEBRASKA PUBLICATION 1346N

APPENDIX G

NEBRASKA STANDARD DEDUCTION CALCULATION FOR TAX YEAR **2007**

INTRODUCTION

The information in this document is intended to assist software developers in the Federal/State Electronic Filing Program to prepare Nebraska returns. This document is to be used in conjunction with Nebraska Publication 1346N, Information for Software Developers for Tax Year 2007. This document supplements that publication. **The information included in this Appendix is not a part of the Nebraska Generic Record layout, however, the tables and worksheets below are intended to assist you when calculating the Nebraska Standard Deduction.**

FORM 1040N, LINE 6: These are our 2007 tax booklet instructions for this line.

If you filed — FEDERAL FORM 1040A. Enter the Line 24 amount.

If you filed — FEDERAL FORM 1040EZ. If you did not check either box on Form 1040EZ Line 5, enter **\$5,350** if single; or enter **\$10,700** if married. **If you checked one or both boxes on Line 5, enter the amount from Line E on the worksheet on the back of Form 1040EZ.**

If you filed — FEDERAL FORM 1040. If you claimed the federal standard deduction or you claimed itemized deductions on **line 40** of Federal Form 1040, enter the **federal standard deduction** for your filing status. (Alternately, see the 2007 Standard Deduction Values Table further below in this document):

- ✓ Single — **\$5,350**
- ✓ Head of household — **\$7,850**
- ✓ Married filing jointly or qualifying widow(er) — **\$10,700**
- ✓ Married filing separately — **\$5,350**
- ✓ 65 or over, and/or blind — married, add **\$1,050** to the preceding values for each box checked on line 2a of Form 1040N; single or head of household, add **\$1,300** for each box checked.
- ✓ If claimed as a dependent on someone else's return — **Complete the federal worksheet below, and use the resulting 1040 Line 40 amount.**

STANDARD DEDUCTION WORKSHEET FOR DEPENDENTS — 1040 LINE 40

Standard Deduction Worksheet for Dependents—Line 40 Keep for Your Records. **Use this worksheet only if someone can claim you, or your spouse if filing jointly, as a dependent.**

1. Is your **earned income*** more than \$550?
 Yes. Add \$300 to your earned income. Enter the total
 No. Enter \$850
1. _____
2. Enter the amount shown below for your filing status.
 Single or married filing separately—\$5,350
 Married filing jointly or qualifying widow(er)—\$10,700
 Head of household—\$7,850
2. _____
3. **Standard deduction.**
 a. Enter the **smaller** of line 1 or line 2. If born after January 1, 1943, and not

blind, **stop here** and enter this amount on Form 1040, line 40. Otherwise, go to line 3b.

3a. _____

b. If born before January 2, 1943, or blind, multiply the number on Form 1040, line 39a, by \$1,050 (\$1,300 if single or head of household)

3b. _____

c. Add lines 3a and 3b. Enter the total here and on Form 1040, line 40.

3c. _____

** **Earned income** includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. Generally, your earned income is the total of the amount(s) you reported on Form 1040, lines 7, 12, and 18, minus the amount, if any, on line 27.*

2007 STANDARD DEDUCTION VALUES TABLE

File Status	Description	Amount
1	Single	\$5,350
1	Single and 65 or older	\$6,650
1	Single and blind	\$6,650
1	Single and 65 or older and blind	\$7,950
2	Married Filing Joint	\$10,700
2	Married Filing Joint and one spouse 65 or older	\$11,750
2	Married Filing Joint and one spouse blind	\$11,750
2	Married Filing Joint and one spouse 65 or older and blind	\$12,800
2	Married Filing Joint and both spouses 65 or older	\$12,800
2	Married Filing Joint and both spouses blind	\$12,800
2	Married Filing Joint and one spouse 65 or older and both blind	\$13,850
2	Married Filing Joint and both spouses 65 or older and one blind	\$13,850
2	Married Filing Joint and both spouses 65 or older and blind	\$14,900
3	Married Filing Separate	\$5,350
3	Married Filing Separate and one spouse 65 or older	\$6,400
3	Married Filing Separate and one spouse blind	\$6,400
3	Married Filing Separate and one spouse 65 or older and blind	\$7,450
3	Married Filing Separate and both spouses 65 or older	\$7,450
3	Married Filing Separate and both spouses blind	\$7,450
3	Married Filing Separate and one spouse 65 or older and both blind	\$8,500
3	Married Filing Separate and both spouses 65 or older and one blind	\$8,500
3	Married Filing Separate and both spouses 65 or older and blind	\$9,550
4	Head of Household	\$7,850
4	Head of Household 65 or older	\$9,150
4	Head of Household blind	\$9,150
4	Head of Household 65 or older and blind	\$10,450
5	Widow(er) with Dependent Children	\$10,700
5	Widow(er) with Dependent Children and 65 or older	\$11,750
5	Widow(er) with Dependent Children and blind	\$11,750
5	Widow(er) with Dependent Children 65 or older and blind	\$12,800
	NOTE: If Married Filing Separately, the additional amounts for over 65 and blind apply only if the primary can claim an exemption for their spouse.	